



MARTKOM GLOBAL INDUSTRIES

CODE OF ETHICS AND CONDUCT 2016

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INTRODUCTION:

The code is based on the following principles:

1. All MARTKOM operations shall be performed under an ethical and responsible perspective.
2. The compliance with current legislation in each country is a key feature in this Code.
3. The behavior of MARTKOM workers shall conform to the spirit and the letter of this Code of Ethics and Conduct.
4. All persons, natural or legal, who maintain, directly or indirectly, any economic, social and/or industrial labor relation with MARTKOM shall be treated in a fair and honorable manner.
5. All MARTKOM activities will be conducted in the most respectful way with the environment, promoting biodiversity conservation and sustainable management of natural resources.

MARTKOM does not employ anyone who is under 16 years of age.

Any person employed in MARTKOM shall be discriminated against based on race, physical disability, illness, religion, sexual orientation, political opinion, age, nationality or gender.

MARTKOM prohibits any form of physical, sexual, psychological, verbal abuse or harassment against their employees and any other conduct that could create an intimidating, hostile or offensive working atmosphere.

The weekly working hours and overtime shall not exceed the legal limit established by the legislation of each country. Overtime shall be voluntary and always paid in line with the law.

The wages paid to MARTKOM employees is consistent with their roles, while respecting the agreements of each sector in each country.



All MARTKOM employees work in safe and healthy workplaces.

This Code of Conduct applies to each and every one of the people directly involved in MARTKOM- from operators, administrative staff, Managers, Board of Directors and the property involved in the company operative.

Is required by all MARTKOM employees the knowledge and reading of the Code because there are explained the bases of the relationships between the company and the worker.





1. LABOUR RELATIONS AND ANTI-CORRUPTION

1.1. Internal

In Martkom is essential the human respect among the employees. Under no circumstances any discrimination for reason of race, sex, religion, disability, age or nationality will be allowed. Any derogatory comments regarding the above will be a reason for serious misconduct and therefore immediate suspension of work and salary.

Sexual harassment of any Martkom employee should be promptly reported and the offender will be suspended of work and salary.

Each employee shall be treated with respect and dignity. Any employee shall be subject to physical, sexual, psychological, verbal abuse or harassment.

1.2. External

1.2.1 Clients

All the employees are required to act in its relations with the clients according to criteria of consideration, respect and dignity, taking into account the different cultural sensitivity of each person and not allowing discrimination in treatment on grounds of race, religion, age, nationality, gender or any other condition prohibited by law, with particular regard to the care of people with disabilities.

1.2.2 Suppliers

Martkom employees will interact with suppliers of goods and services in a lawful, ethical and respectful way.

The selection of suppliers shall be governed by criteria of objectivity and transparency, reconciling the company interests in obtaining the best conditions, with the desirability of maintaining stable relations with ethical and responsible suppliers. For Martkom is essential the human respect among the employees. Under no circumstances any discrimination for reason of race, sex, religion, disability, age or nationality will be allowed in suppliers. In case that Martkom is aware of supplier is not obey the child labour, Martkom will stop to purchase in that company.



Activities in the field of purchasing and supplying shall be carried out with a strict fulfilment of the current standards and procedures of the company. All the decisions on this area should be accredited, in the sense that they must be justifiable, provable and verifiable, in case of third parties or Martkom own control bodies review them. Martkom staff is obliged to protect commercially sensitive information relating to the conditions set by the company in relation to its supply chain.

Any Martkom employee may offer, grant, apply for or accept, either directly or indirectly, any gifts, handouts, favors or compensations, whether in cash or in kind, regardless of the nature thereof, that might have an impact in the decision-making process in connection with the performance of the duties pertaining to their office.

Any gift or handout received in contravention of this Code, shall be returned immediately and this circumstance shall be reported to the General Management of the company. If not reasonably possible to return the gift or handout, it shall be handed to Management who, after issuing the corresponding receipt, shall devote it to social purposes.

In particular, any Martkom employee may offer, grant, apply for or accept gifts, or handouts to or from a natural or legal person with whom Martkom maintain relationships of any kind. Gifts that either alone or combined with each other in a period of a year, have a value of more than 100 euros or the equivalent in local currency. Gifts in cash are expressly prohibited.

1.2.3 Authorities and public entities

Martkom employees will interact with public authorities and institutions in countries in which it operates, in a lawful, ethical, respectful way and in line with international rules for the prevention of corruption and bribery. Those employees who are related to public administration representatives must be specifically authorized by the company.

Personnel who have relations with public administrations should document decisions and demonstrate compliance with internal and external standards, with the aim of enabling third parties and control bodies of the company review the regulatory compliance in this area.



As a general standard, any employee of Martkom may offer, grant, apply for or accept, either directly or indirectly, any gifts, handouts, favors or compensations, regardless of the nature thereof, to or from any authorities or public servants.

Only exception to the above standard are gifts and courtesies of small value that are proportionate and reasonable according to local practice, as well as transparent and delivered on the occasion of legitimate, socially acceptable and sporadic interests, in order to prevent that its content or regularity could lead to an independent third party to doubt the good faith of the employee or the company. Gifts in cash are expressly prohibited.

It is responsibility of each employee to know and properly value local practices, taking into account the interest and good reputation of the company. If in doubt, it should be consulted with General Management.

In any case, the usual practice on gifts and courtesies should be monitored, evaluated and properly registered by the company.

Martkom employees shall refrain from making facilitation payments or procedure streamlining, consisting of the delivery of money or other things of value, of whatever amount, in exchange for secure or expedite the performance of a procedure, regardless of its nature, in face of any, public administration, judicial or official body.

Employees shall avoid to obtain unfair advantages in fiscal matters for Martkom and will ensure that the information on this matter stated to the authorities is true and accurately reflects the reality of the company. They also shall ensure that the support requested or received from public administrations is used properly and its application is transparent, avoiding distorting the conditions for obtaining or use it differently to that for which they were granted.

In those countries where there are requirements and restrictions on international trade, Martkom employees shall scrupulously comply with the existing legislation and shall submit the required information on its activities to the authorities which request it.

1.3. Conflicts of interest



Martkom employees must avoid situations that might involve a conflict between their personal interests and those of the company. They should also refrain from representing and intervening or influencing decision-making in which, directly or indirectly, themselves or a third party related

to them, have a personal interest. They may not use their position in the company for patrimonial or personal advantage or own business opportunities.

No employee of Martkom may serve as a consultant, adviser, manager or employee to another competing company, except for services that could be provided at the request of Martkom or with the permission of the General Management.

Martkom respects the privacy of its staff and thus the privacy of their decisions. As part of this policy of respect, if personal conflicts of interest or in the family environment that may compromise the objectivity or professionalism required of their role in Martkom arise, employees are encouraged to make them known to their supervisors so that, with respect to the confidentiality and privacy of individuals, they can proceed to the adoption of appropriate measures to benefit both the company and the people affected.

Specifically, the following are situations of potential conflict and should be reported to Management:

The execution by the employee or any person related to them, directly or indirectly, by themselves or through any company or institution, of activities that are identical, analogous or complementary to the activity that Martkom develops.

The execution by the employee or any person related to them, directly or indirectly, by themselves or through any company or institution, of activities that involve the exchange of goods and / or services with Martkom, regardless of the remuneration system agreed.



2. SAFETY, QUALITY AND ENVIRONMENT

2.1. Safety

Always and at all times, Martkom employees must comply with safety standards for their workplace. It is mandatory to know the plans of action and evacuation in case of emergency.

All employees are responsible for strict adherence to health and safety standards at work, and for ensuring their own safety and that of those affected by their activities.

It is forbidden any substance consumption that could affect the proper performance of professional duties.

Any act that constitutes an accident at work should be reported immediately by the affected worker to his superior.

2.2. Quality

In Martkom we believe that the only way to success is achieving maximum client satisfaction. In order to achieve the growth of our organization and its environment, employees should ensure:

1. Use quality, ecology and safety management systems.
2. Keep the satisfaction of all our clients.
3. Conduct a reliable, safe and sustainable production.
4. Use control and waste management systems, avoiding any kind of pollution and minimizing environmental impact of our activities.
5. Maintain a commitment to personal development and a social responsibility.
6. Prevent any type of occupational accident or incident.
7. Comply with the quality standards set by our clients and by our own activity.



8. Reduce COPQ (Cost of Poor Quality)
9. Standardize processes and continuously improve our quality management systems.

All this while respecting the values- client satisfaction, quality, ecology, safety, teamwork, standardization and knowledge.

2.3. Environment

All Martkom employees must ensure compliance with current regulations of respect to the environment of the country where they operate.

In addition, all Martkom employees shall work promoting social and environmental sustainability of the company, as a way to create a responsible value for all its stakeholders.

The use of energy and water resources of the company should always be used consciously and sustainably. The waste of resources is not allowed in any case within Martkom.

Martkom shall provide employee with the necessary training to know the routines for handling, storage, transportation, recycling and waste disposal. It is mandatory that they always meet these routines, thinking about the good of the community and the environment.



3. USE OF SERVICES

The use of material and services of the company should be limited to work-related purposes. The company shall facilitate to all employees the material needed to do their jobs efficiently. This material should always be used within working hours and its use outside of the company or out of hours should always be pre-approved by a supervisor. It is the user's obligation the good use and maintenance of the facilities and material of the company, either computer, machinery, vehicle or any other service Martkom offers its employees.

The visit to the company facilities outside working hours is strictly prohibited. In the event that there is a need to use/visit it, this must be registered and reported to a supervisor.

The computers of the company shall never be used to visit social networks, personal blogs or websites for shopping online. Navigation and use of the equipment shall be properly monitored by the IT team. In this regard, in any case Martkom employees shall make use of the equipment that the company offers to install or download programs, applications or content whose use is illegal, and that violate the company standards or could damage its reputation. Employees should also limit phone calls for working-related purposes.

Employees shall not use either funds or company cards to defray proceedings other than their own profession.

All expenses generated by a Martkom employee, either for the purchase of material or for covering the costs of a trip must be properly justified on the control sheets that the company provides all workers. Any unjustified expense or that the company deems inappropriate (everything that exceed limits set by the State Official Gazette), will be deducted from the employee's salary or not returned. It is all employees obligation to know the maximum displacement cost that the company will pay in case of travelling by own vehicle.



4. OTHER ACTIVITIES AND CONFIDENTIALITY

4.1. Performance of other activities

Martkom employees shall only be able to develop any working or professional activities other than those developed in Martkom, whenever the same do not diminish the efficiency required in the performance of their duties.

Any external working or professional activities that may affect the workday in the company must receive prior authorization from the Human Resources Department.

In the course of doing business, Martkom does not interfere with the political process in the communities in which it carries out its activities of manufacturing, distribution and/or commercialization. Any Martkom relationship with governments, authorities, institutions and political parties shall be based on the principles of legality and neutrality.

In case of the company makes any contribution, in cash and/or in kind, to political parties, institutions and public authorities should always be in accordance with the current legislation and ensuring its transparency, for which purpose must be preceded by a legal report stating full legality.

It is recognized the right to employees to participate in legally recognized political activities, whenever the same do not interfere with the proper performance of their activities in the company and are developed outside of working hours and any installation of Martkom so they cannot be attributed to the company.

4.2. Confidentiality of the information and protection of personal data

Martkom staff has an obligation to protect the information and knowledge generated within the organization, the property or that the company custodies.

Employees shall not use any data, information or documents obtained during the course of their professional activity for its own benefit. Nor divulge information to third parties, except in compliance with the applicable legislation, the rules of the company or when it is explicitly authorized to do so. Nor the use of confidential data, information or documents from a third company without a prior written authorization.



Martkom staff is committed to maintaining the confidentiality and make a use consistent with the internal legislation governing the matter, of any data, information or documents obtained during the exercise of their responsibilities in the company. In general, and unless otherwise instructed, the information to which the company has access should be considered confidential and may only be used for the purpose for which it was obtained.

They shall not duplicate, reproduce and make more use of the information than the needed for the development of their tasks and nor store it in information systems that are not owned by Martkom, except for expressly authorized purposes.

The obligation of confidentiality shall remain once the activity in Martkom is concluded and shall include the obligation to return any materials associated with the company that are in possession of the employee at the time of cessation of their relationship with the company.

Martkom staff must respect the personal and family privacy of all persons, either employees or others to whose data has access. Authorizations for use of data must be the result of specific and substantiated claims. Martkom employees must strictly follow the standards, both internal and external, established to ensure the proper handling of information and data provided to the company by third parties.

In the collection of personal data of clients, employees, contractors, or any person or entity with which it exists a contractual relationship or of any other type, all Martkom staff obtain the

consents, if it is required, and if they are committed to the use of the data according to the purpose approved by the grantor of such consent.

Also Martkom staff shall know and respect all internal procedures implemented regarding the storage, custody and access to the data, which are intended to ensure the different levels of security required in accordance with the nature thereof.

Employees shall inform the corresponding department or area if detect any issues related to information confidentiality or protection of personal data.

4.3. Protection of intellectual and industrial property



Martkom is committed to the protection of its own intellectual and industrial property, as well as any external. This includes, among others, copyrights, patents, trademarks, domain names, rights of reproduction, design rights, database extraction rights, and rights about technical expertise.

Martkom staff is expressly forbidden to use works, creations or distinctive signs of intellectual or industrial property from third parties without proof that the company has the rights and/or licenses.

Martkom staff shall adopt the necessary measures to protect intellectual and industrial property by ensuring that processes and decisions on this area are traceable, in the sense of being documented, justifiable and verifiable, especially through the titles of its own works, creations or distinctive signs and the application of contractual clauses to ensure originality and peaceful use of third parties.

The intellectual and industrial property resulted from the work of employees during their tenure at the company, and related with the actual and future Martkom business, will be property of the company.

Only shall be used in marketing and advertising those brands, images and texts duly authorized by the General Management of the company.



5. REGISTER AND TRANSPARENCY

All operations with economic significance shall appear clearly and accurately on the appropriate records of accounts, as a true representation of the transactions carried out by the company, which shall be available to the internal and external auditors.

Martkom employees shall insert completely, clearly and precisely financial information in the company systems, in order to reflect, on the relevant date, their rights and obligations under applicable law. Additionally, exactitude and integrity of the financial information, which according to the current legislation should be communicated to the market, shall be ensured.

Martkom is committed to implementing and maintaining an appropriate internal control system over the preparation of financial information, ensuring regular supervision of its effectiveness.

The records of accounts shall be available at any time to internal and external auditors. To this end, Martkom agrees to provide their employees with the training that is necessary for them to know, understand and fulfill the commitments made by the company in internal control of financial reporting.



6. ATTENDANCE, ABSENCE AND VACATION

All Martkom employees must be on time to work. Any kind of absence due to sickness or physical disability should be communicated in advance and must be justified.

Staff is required to notify their sickness sooner than the first day of work to the effect that the company can control it through its medical service. If the corresponding notification is not made, the company not only shall not recognize the payment of assets and daily wages due to absence, but also shall consider it unjustified and can employ the appropriate penalty.

In case of sickness or accident, if after the established deadline set by doctor of the company, the employee does not appear again in the doctor's or does not warn their impossibility to do so, the time from the deadline until further notice shall be considered an unjustified absence.

The employee has the right to vacation the stipulated days in the contract, which shall always be consistent with the country and the implemented agreement. The period or periods of vacation shall be fixed by agreement between the employer and the employee, in accordance with the collective agreements on annual vacation planning. The vacation schedule shall be published at least two months in advance. The enjoyment of the vacation must occur, in general, within the year to which they relate, being understood by the courts that if not enjoyed before December 31st, the right to enjoy them expires because you cannot enjoy them, nor accumulate them the following year.



7. DRESS CODE

7.1. Office

The office workers should wear semiformal style allowing the use of jeans. It is not mandatory to use a jacket or blazer, but it should be avoided the use of casual or sport clothes and shorts.

7.2. Production

Production workers must make use of clothing provided by the company at all times. This clothing is properly prepared to facilitate the work, safety and identification of each of the operators of Martkom. The clothing provided by the company shall be maintained at all times in good hygienic conditions and in case of any need for replacement must be reported to a superior.





8. PENALTIES

The execution of actions not allowed by this work policy or that indicate misconduct, unjustified absences, lack of punctuality, and generally any act that contravenes the normal regulation on working relationships in the company that could disrupt productivity and mutual respect among colleagues and with superiors, and, in general, the indiscipline, shall be punished according to the gravity of the offense committed at the discretion of the company with penalties ranging from suspension and justified dismissal.

